

CURRENT REVENUE SUMMARY BY FUND

Funds	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2017 Approved	FY 2017 Adopted
General Fund	\$30,267,599	\$31,389,134	\$31,191,834	\$33,488,173	\$33,488,173	\$33,597,173
Total General Fund	\$30,267,599	\$31,389,134	\$31,191,834	\$33,488,173	\$33,488,173	\$33,597,173
Sanitary Sewer Fund	\$1,808,825	\$1,865,090	\$2,072,675	\$2,288,420	\$2,288,420	\$2,333,420
Stormwater Fund	2,748,442	2,909,335	2,606,985	2,687,481	2,687,481	2,687,481
Water Quality/Quantity Fund	4,874	7,926	14,849	15,102	15,102	15,102
Water Fund	16,025,425	18,867,388	18,900,090	19,783,913	19,783,913	19,783,913
Water SDC Fund	832,110	822,043	873,948	2,228,206	2,228,206	2,228,206
Water CIP Fund	289,103	35,400,724	18,414	18,414	18,414	18,414
Water Debt Service Fund	35,639	34,370	0	0	0	0
Total Enterprise Funds	\$21,744,417	\$59,906,876	\$24,486,961	\$27,021,536	\$27,021,536	\$27,066,536
Gas Tax Fund	\$3,337,528	\$3,349,311	\$3,224,539	\$3,237,223	\$3,237,223	\$3,237,223
City Gas Tax Fund	678,244	594,490	679,438	686,150	686,150	686,150
Electrical Inspection Fund	177,885	219,265	187,986	477,494	477,494	477,494
Building Fund	1,585,225	1,481,662	1,827,269	4,601,171	4,601,171	4,601,171
Criminal Forfeiture Fund	68,382	129,522	44,892	44,892	44,892	44,892
Urban Forestry Fund	145,987	49,373	36,873	36,873	36,873	36,873
Parks Utility Fund	0	0	0	1,000,000	1,000,000	1,000,000
Traffic Impact Fee Fund	34,926	5,725	0	0	0	0
Underground Utility Fund	46,618	44,739	56,108	131,977	131,977	131,977
Street Maintenance Fund	2,013,333	2,120,769	2,083,152	2,242,445	2,242,445	2,242,445
Transportation SDC Fund	0	0	65,000	1,614,750	1,614,750	1,614,750
Parks Bond Fund	17,570	11,544	4,020	517,000	517,000	517,000
Parks SDC Fund	437,950	529,537	497,809	1,238,751	1,238,751	1,238,751
Library Donations and Bequests Fund	0	0	0	0	0	0
Total Special Revenue Funds	\$8,543,647	\$8,535,935	\$8,707,086	\$15,828,726	\$15,828,726	\$15,828,726
Central Services Fund	\$5,711,973	\$6,397,479	\$7,062,846	\$7,397,962	\$7,397,962	\$7,397,962
Fleet/Property Management Fund	1,488,400	1,563,873	1,812,710	1,957,474	1,957,474	1,957,474
Insurance Fund	47,689	44,272	41,950	54,620	54,620	54,620
Total Internal Services Funds	\$7,248,062	\$8,005,625	\$8,917,506	\$9,410,056	\$9,410,056	\$9,410,056
Bancroft Debt Service Fund	\$333,747	\$79,658	\$120,000	\$120,000	\$120,000	\$120,000
General Obligation Debt Service Fund	2,331,272	2,384,912	2,480,174	2,566,617	2,566,617	2,566,617
Total Debt Service Funds	\$2,665,019	\$2,464,570	\$2,600,174	\$2,686,617	\$2,686,617	\$2,686,617
Facilities Capital Projects Fund	\$139	\$2,077	\$3,212	\$3,212	\$3,212	\$3,212
Transportation Development Tax	519,138	438,734	711,279	1,796,279	1,796,279	1,796,279
Parks Capital Fund	139,651	17,507	13,015	542,015	542,015	575,015
Transportation CIP Fund	116,708	34,047	0	5,437,000	5,437,000	5,437,000
Total Capital Project Funds	\$775,637	\$492,365	\$727,506	\$7,778,506	\$7,778,506	\$7,811,506
Total Revenue	\$71,244,382	\$110,794,505	\$76,631,067	\$96,213,614	\$96,213,614	\$96,400,614

GENERAL FUND REVENUE

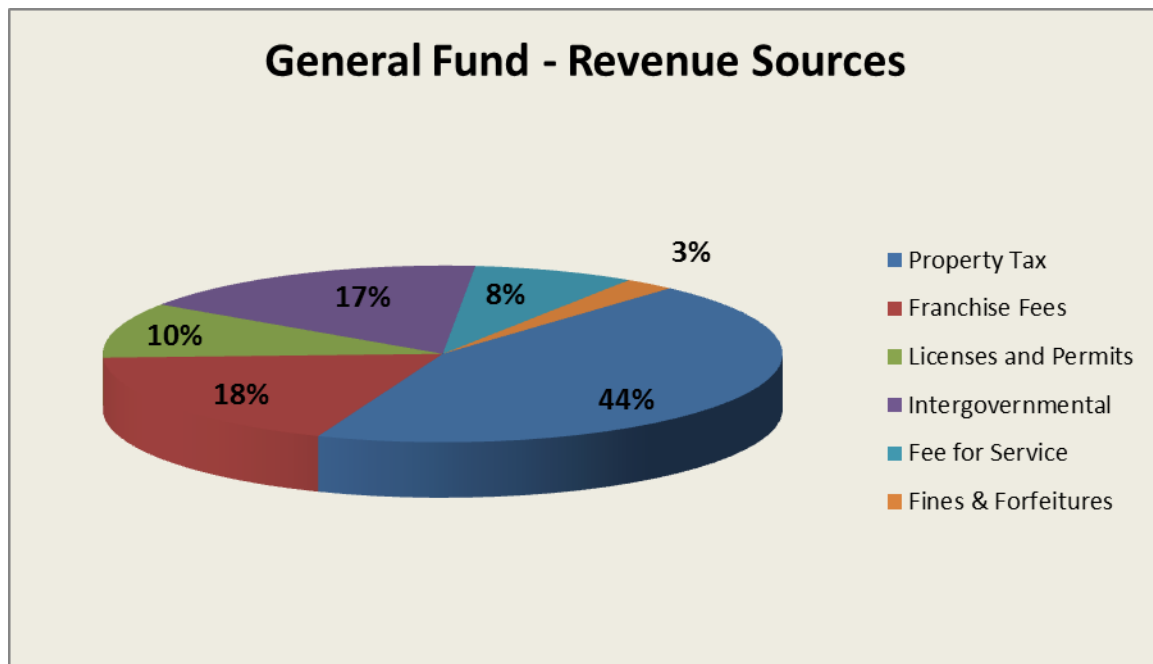
With no sales or income tax revenues, city general funds in Oregon are funded primarily by property taxes, franchise fees, state-shared revenues (e.g., cigarette tax and liquor tax revenues), and some charges/fees for services.

Our property tax system has changed significantly over the past 20 years. Limitations on property taxes were put in place twice during the 90's. These two major changes were:

Ballot Measure 5 - Taxes from fiscal year 1991-92 to 1995-96 were increasingly limited until the limit of \$5 per \$1,000 Real Market Value for school taxes and \$10 per \$1,000 Real Market Value for general government taxes was reached.

Ballot Measure 50 - This is a property tax limitation measure which was approved by Oregon's voters in May 1997. The provisions in this measure rolled 1997 assessed values back to 90 percent of the 1995 value, established permanent rate limits for each tax district, allowed voters to approve local option levies outside these rates, established a method for taxing new property at a ratio of market value to the Maximum Assessed Value (giving similar tax savings to the new property), and limited the growth of Maximum Assessed Value for existing property to a maximum of 3% each year.

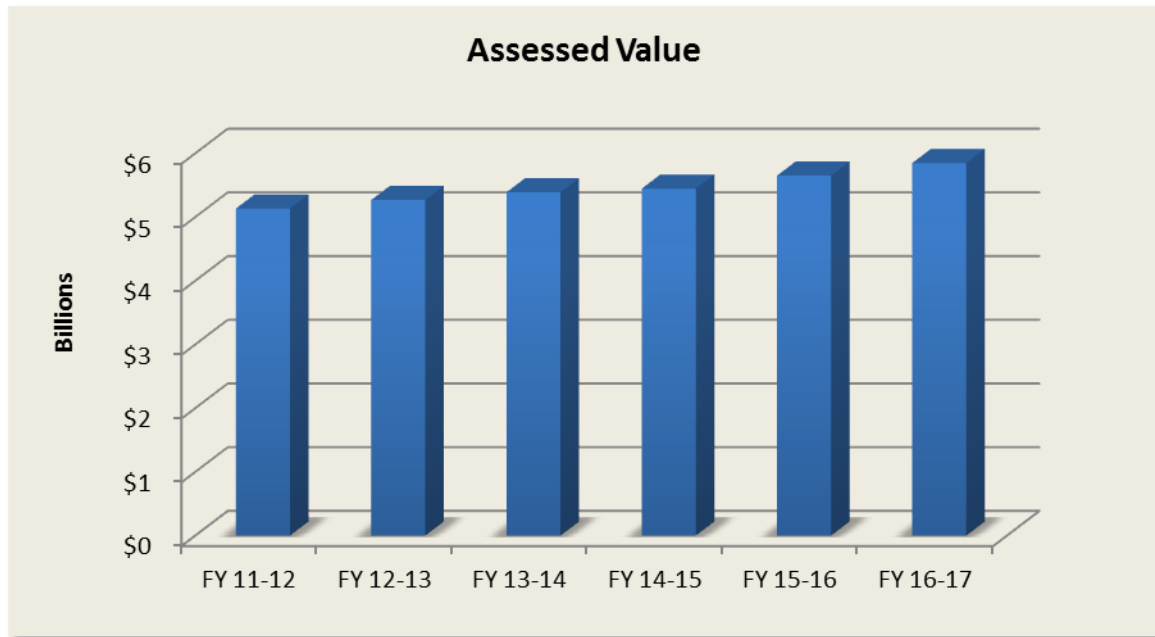
These limitations have reduced the city's main source of revenue for core services such as police, library and parks.



The purpose of this section is to describe the city's major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. Throughout this budget document there are revenue trend graphs for the city in total as well as for each of the major fund types. The revenue sources and assumptions used in the budget are summarized on the following pages.

ASSESSED VALUE REVENUE

Property taxes are assessed by Washington County and are based on a property's **assessed value** not the property's **real market value**. Assessed values were established under Measure 50 and are based on the 1995-96 tax roll value less 10%. These values generally can't increase more than 3% per year unless major improvements are made to the property or voters have authorized a new levy. For FY 2016-17, Tigard's total assessed value is projected to be roughly 77% of its real market value.



The city's permanent operating tax rate is \$2.5131 per \$1,000 of assessed value. For FY 2016-17, it is assumed that the city's assessed property values will increase by 3.50%. This is a lower adjustment from prior year due to actual property tax collections being lower than anticipated. In turn, the assumptions used for FY 2016-17 were adjusted accordingly.

PROPERTY TAX SUMMARY

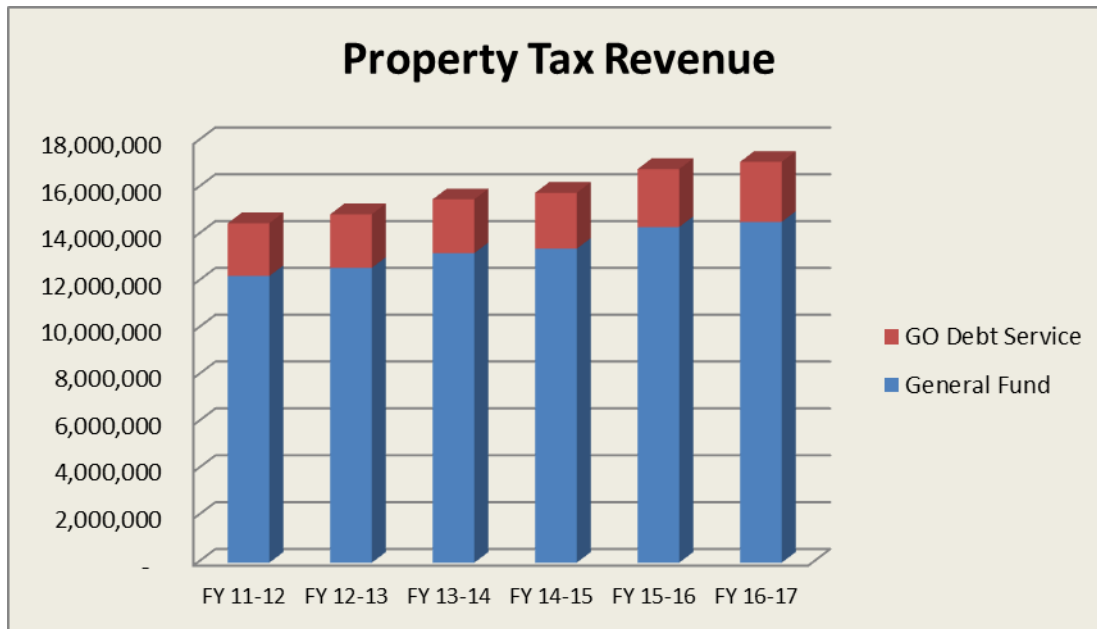
The property tax system in Oregon has been heavily influenced by Measures 5 and 50, passed in 1990 and 1997 respectively. Because both rates and growth in assessed value are constrained, the economy has a limited effect on property tax revenue. However there has been recent interest by local governments in developing a more flexible tax system within the State of Oregon.

The property tax levy continues to be the General Fund's single largest revenue source, estimated at \$14.8 million for FY 2016-17. Property taxes, including prior years' taxes, account for 44% of all available resources estimated for FY 2016-17. Property taxes pay for police, parks, library, planning, municipal court, and several other services.

		Actual	Actual	Est. Actual	Adopted
Tax Information		2013-2014	2014-2015	2015-16	2016-2017
Property Taxes					
	General Fund	\$ 13,297,201	\$ 13,404,815	\$ 14,330,765	\$ 14,762,850
	GO Debt Service	2,311,214	2,386,688	2,475,757	2,562,005
	Total Tax Levied	\$ 15,608,415	\$ 15,791,503	\$ 16,806,522	\$ 17,324,855
Assessed Values					
	Prior Year Assessed Value	\$ 5,253,663,684	\$ 5,444,705,020	\$ 5,683,006,297	\$ 5,869,656,352
	Increase (up to 3%)	124,178,486	117,261,446	154,384,751	134,061,707
	Est. Annexations & New Const.	33,431,425	46,079,705	58,727,985	71,376,265
	Total Assessed Value	\$ 5,444,705,020	\$ 5,608,046,171	\$ 5,896,119,033	\$ 6,075,094,324
Tax Rates/\$1,000 AV					
	General Fund Permanent Rate	\$ 2.51310	\$ 2.51310	\$ 2.51310	\$ 2.51310
	GO Debt Service	0.43140	0.45762	0.45150	0.44392
	Tax Rate	\$ 2.94450	\$ 2.97072	\$ 2.96460	\$ 2.95702
Assessed Value of Average Home					
	General Fund	574.75	591.99	596.30	614.19
	GO Debt Service	98.66	107.80	107.13	108.49
	Total Estimated Tax per Household	\$ 673.41	\$ 699.78	\$ 703.43	\$ 722.68

The city has two voter approved GO Bond property tax levies. In May 2002 Tigard voters approved a \$13 million General Obligation Bond to construct a new library. In November 2010 Tigard voters approved a parks bond measure allowing the city to issue up to \$17 million in General Obligation Bonds for parks land acquisition. To date, the city has spent approximately \$15.7 million of the parks bond. The remaining money will be used to fund additional acquisitions in the city including the downtown area.

PROPERTY TAX SUMMARY



The City of Tigard has a permanent tax rate of \$2.5131 per thousand. Compared to other municipalities in the state, Tigard has one of the lowest rates making it difficult to pay for day-to-day services (See table on next page). The average tax rate for comparable cities Washington County is \$3.6369 and statewide is \$4.6263. This is a difference between Tigard's tax rate and County average of \$1.1238 and the state's average of \$2.1132 per thousand.

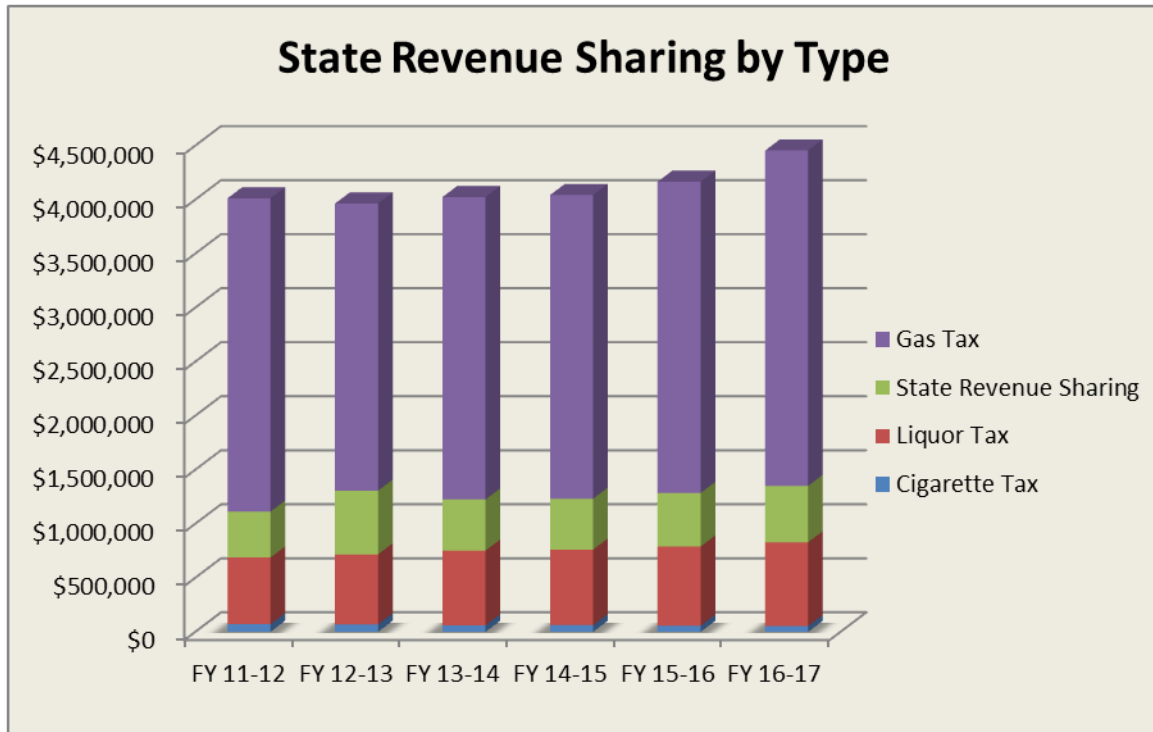
Tigard will be considering a local option tax levy to increase services. The current plan is to address this in a vote in November 2017. As seen in the following table, Tigard has room to grow its tax rate and still be below the average tax rate in the county and statewide. For example, a local option levy of \$1.00/\$1,000 of assessed value would still keep Tigard's rate below average in Washington County and would raise approximately \$6,000,000 annually for more and better city services, allowing service delivery to increase by nearly 20 percent.

PROPERTY TAX SUMMARY

City	Washington County Popula- tion over 10,000	Permanent Rate (per \$1,000 AV)
Lake Oswego	37,610	\$4.9703
Portland	609,456	\$4.5770
Beaverton	93,542	\$4.6180
Cornelius	12,161	\$3.9836
Forest Grove	22,419	\$3.9554
Hillsboro	97,368	\$3.6665
Sherwood	18,884	\$3.2975
Wilsonville	21,484	\$2.5206
Tigard	50,444	\$2.5131
Tualatin	26,879	\$2.2665
<i>Average Washington County</i>		<i>\$3.6369</i>
Statewide Comparison		
Eugene	159,190	\$7.0100
Albany	51,583	\$6.3984
Woodburn	24,395	\$6.0534
Salem	160,614	\$5.8315
Medford	77,677	\$5.2953
Corvallis	55,298	\$5.1067
McMinnville	33,131	\$5.0200
Springfield	60,177	\$4.7400
Redmond	27,427	\$4.4100
Newberg	22,508	\$4.3827
Grants Pass	35,076	\$4.1335
Gresham	109,397	\$3.6129
Bend	81,236	\$2.8035
Tigard	50,444	\$2.5131
Keizer	37,064	\$2.0838
<i>Average Statewide</i>		<i>\$4.6263</i>

STATE REVENUE SHARING

State revenue sharing monies, which include gas, liquor and cigarette taxes, are allocated to cities based on population with an adjustment for local taxing efforts. Using state projections, the League of Oregon Cities has produced the per capita estimates of State Shared Revenues for cities for the coming years.



Cigarette tax is generated by two cents of the state-imposed \$1.32 per pack cigarette tax. Revenue from the tax is allocated as follows: \$0.17 to the state's general fund; \$0.65 to the Oregon Health Plan; \$0.10 is dedicated to mental health services; \$0.02 to cities; \$0.02 to counties; \$0.02 to the Oregon Department of Transportation for transportation services to the elderly and disabled; and \$0.02 to the state's tobacco use reduction account. Cities may use their share for general government purposes without program restrictions on their use.

Liquor tax revenue may be used by cities for general government purposes. It is distributed by the Oregon Liquor Control Commission in two different manners:

- 20% of the state's liquor receipts are allocated as revenues to cities on a per capita basis and distributed monthly; and
- 14% of state liquor receipts are allocated to cities on a formula basis, as outlined in ORS 221.770.

STATE REVENUE SHARING

These estimates for FY 2016-17 assume no increase in the tax rates for beer, wine or distilled spirits, and no changes in the proportional allocation of revenues. Revenue will closely track the upward and downward trends in Tigard's 20% per capita liquor tax distribution

Gas tax is allocated to cities from vehicle title and registration fee and the gas tax. In 2009 the Oregon legislature approved the Jobs and Transportation Act which raised driver license and vehicle registration fees, sets date for raising fuels taxes and created stable funding base of \$300 million/year for city, county and state transportation infrastructure projects. The legislation generated an additional \$54.6 million annually to be allocated to cities from vehicle title and registration fee increases and an increase in the gas tax. The change in funding was phased in, reaching 100% in 2013.

Since the bulk of the gas taxes in Oregon are based on a per-gallon fee, the amount of money raised by gas taxes is declining. This is due to more fuel efficient cars, including electric cars, and people driving fewer miles. The Oregon legislature is starting to look at ways to change the state gas tax. One possibility is to change to a rate charged per mile driven.

Tigard will be attempting to address this issue by presenting a ballot measure in the November 2016 election. This ballot will raise the local City Gas Tax from \$0.03 per gallon to \$0.08 per gallon if approved. This is not included in the budget.

State Revenue Sharing is allocated to cities based on population with an adjustment for local taxing effort. It is anticipated that receipts from state revenue sharing will be much the same as actually received in FY 2015-16.



Historical Tigard



Tigard Today

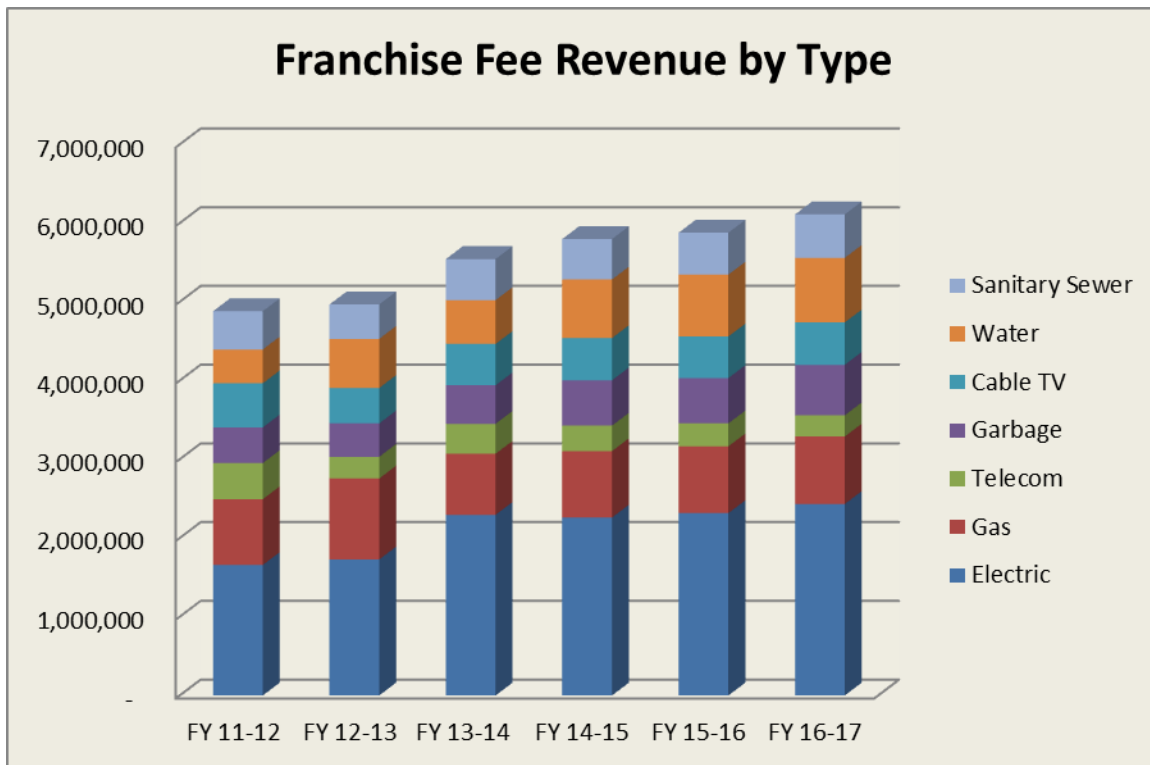
Picture courtesy of the Tigard Historical Association

FRANCHISE FEE

Franchise fees are charged as part of an agreement between local governments and utilities that use public rights-of-way. These agreements ensure that companies receiving special use of rights-of-way are paying fees to reimburse local governments for use of public services, and to prevent general taxpayers from subsidizing extraordinary use. Franchise agreements outline the terms under which utility companies use city rights-of-way, including compensation requirements. Franchise fees are typically calculated on a percentage of the revenues derived from sales of the utility company to customers in that service area or territory.

Current franchisees and franchise rates are:

Service	Provider	Rate
Cable Television	Comcast	5%
Electric	Portland General Electric	5%
Garbage	All Haulers	5%
Natural Gas	Northwest Natural Gas	5%
Sanitary Sewer	City of Tigard	5%
Telecommunications	All providers	5%
Water	City of Tigard	5%

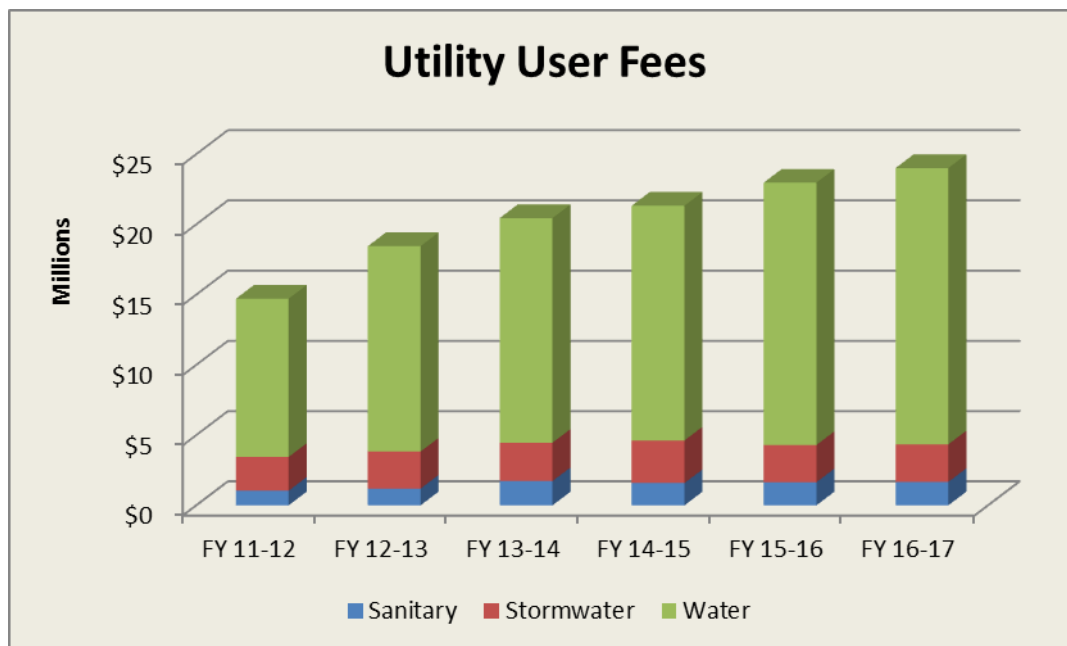


FRANCHISE FEE

- **Cable TV** – The Metropolitan Area Communications Commission (MACC), a consortium of cities in the metro area, administers the cable television franchise. While revenues from telecom franchise fees have been decreasing in recent years, cable franchises have increased.
- **Electricity** - Portland General Electric (PGE) pays a franchise fee representing 5 percent of their gross revenues to Tigard.
- **Garbage** – Pride Disposal and Waste Management are responsible for solid waste and recycling in Tigard. Each pays a 5% franchise fee. During FY 14 the City Council increased the solid waste franchise from 4% to 5%.
- **Natural Gas** - Northwest Natural Gas pays 5% of gross revenues as a franchise fee to Tigard. Revenue projections remain steady for FY 2016-17.
- **Sanitary Sewer** - The Sanitary Sewer Fund pays 5% of gross revenues as a franchise fee to the General Fund. As the fee is based on gross revenue, the fee will grow in relation to sewer rate increases.
- **Telecommunications** – The shift from land line telephones to wireless technologies continues to erode telecommunications franchise revenues in Tigard and throughout Oregon cities. Over the last few years, Tigard has seen a decrease in telecommunications franchise revenues.
- **Water** - New water rates took effect on January 1, 2016. Water customer charge and water usage charge increased by 3.2%. Rate increases applied to all water customers, including non-residential customers. The average residential customer experienced an increase of about \$1.20. The increase in water rates will increase franchise fee revenue proportionately.

ENTERPRISE FUNDS - USER FEES REVENUE

User fees include water, sanitary sewer, and storm drainage fees charged to all users of such services. The sanitary and storm fees are established by the Clean Water Services Agency (CWS) and updated by the agency each year. The City Council, through an intergovernmental agreement with other system participants, sets the water rates.

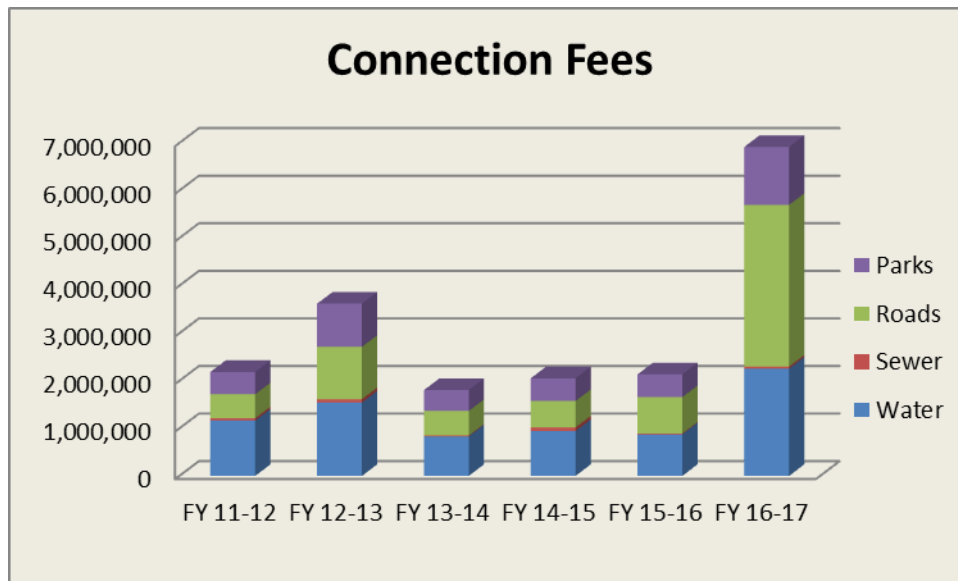


Per the intergovernmental agreement with CWS, the city retains only a portion of the sanitary and storm fees it collects. It is anticipated that the sanitary sewer and stormwater revenues will see minimal growth during FY 2016-17.

In 2008, Tigard entered into a water partnership with the City of Lake Oswego for a long-term water source. In order to pay for the debt that is necessary to complete the project, water rates in the Tigard Water Service Area increased approximately 34% in fiscal year 2010-11 and then increased 14% per year each January through 2014. During FY 2013-14, the City of Tigard negotiated with the City of Lake Oswego to take an additional 4 million gallons per day of the capacity generated by this partnership project resulting in increased project costs for the city. Analysis determined that the city would need additional rate increases of 10.5% in January 2015 with annual increases of 3.25% starting in 2016 to alleviate the need to add more debt to the project and cover all project costs.

CONNECTION FEES

Connection fees include traffic development tax (TDT), storm and sanitary sewer connection charges, water connection and system development charges, parks system development charges and transportation system development charges. The TDT is assessed on new development to help provide funds for the increased capacity transportation improvements needed to accommodate the additional vehicle traffic and demand for transit facilities generated by that development.



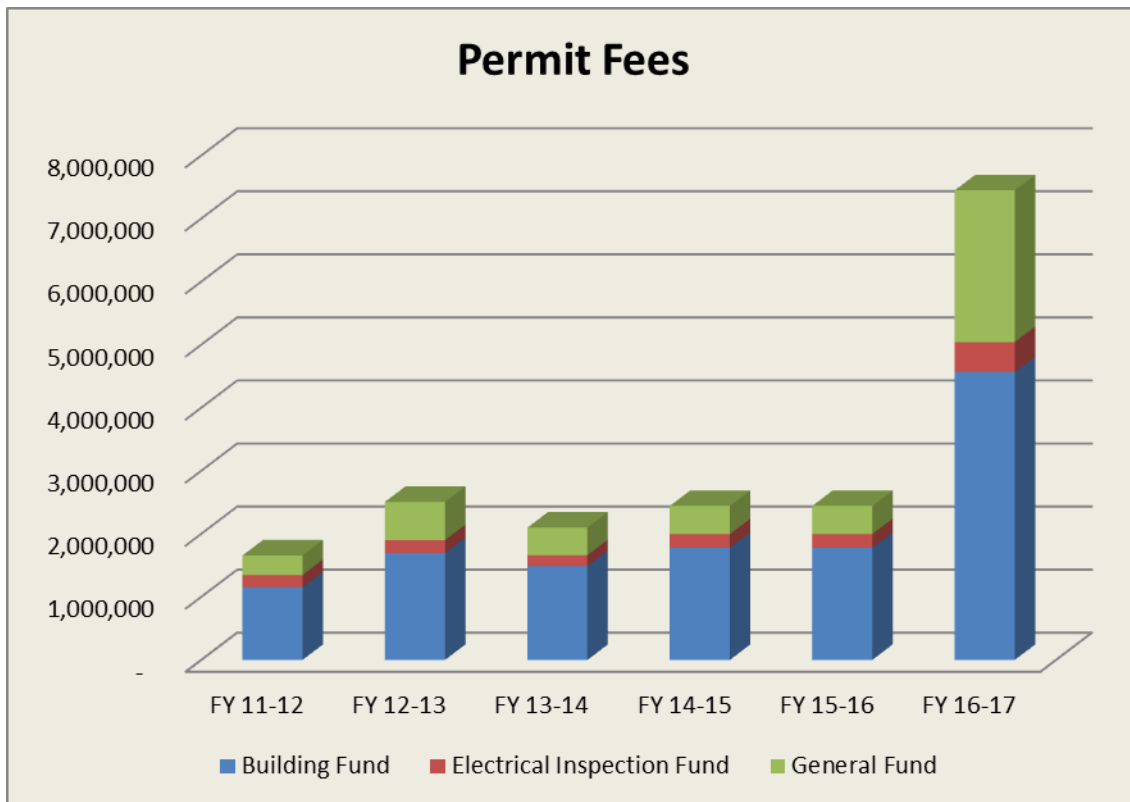
This revenue category is showing major increases primarily due to the expected development of an estimated 200 homes annually in the River Terrace Subdivision. This development will yield a total of 1,800 homes for the city after 6 years.

The TDT provides funds for capacity improvements to county and city arterials, certain collectors, and certain state and transit facilities as listed in the County's Capital Improvements Project List. The TDT is categorized as an Improvement Fee. Revenue must be dedicated to capital improvements that expand capacity and may not be used for maintenance, repair, or other non-capital improvements. The Transportation SDC was added in FY 2016 in Tigard. It has a similar purpose as the TDT and will add to Tigard's ability to fund roads.

As part of the funding of the water project with Lake Oswego, water system development charges (SDC) increased. In February 2011, the water SDC increased 87%. The increase fully implemented the reimbursement portion of the water SDC. Over a four year period, the improvement portion of the water SDC will be phased in, resulting in increased water SDC fees.

PERMIT FEE

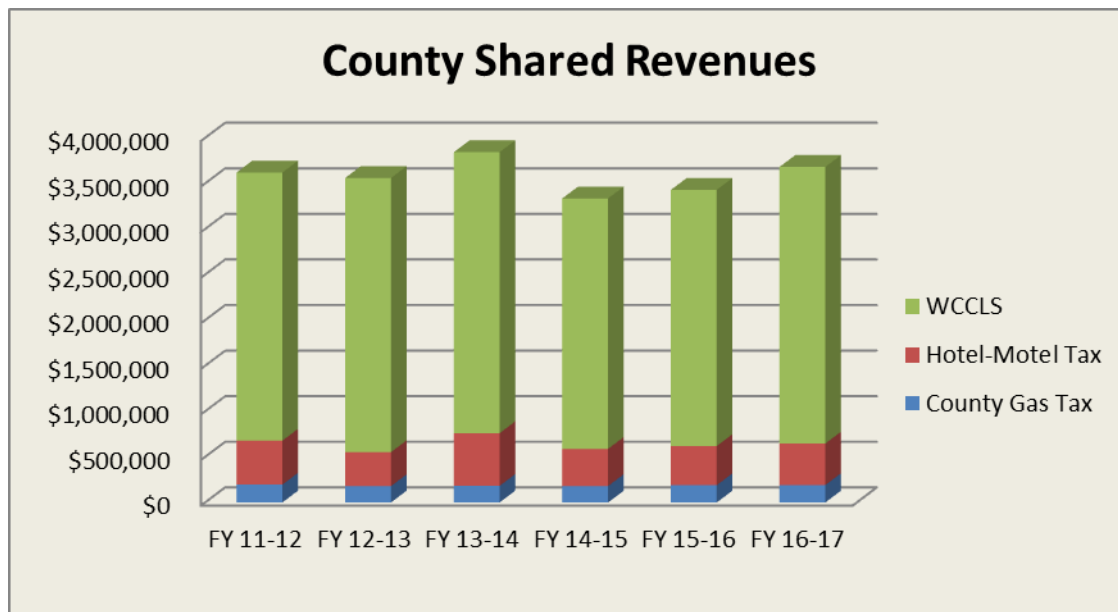
Permit fee revenues are recorded in the Building Fund, the Electrical Inspection Fund and the General Fund. The primary fees that are represented in the chart include: Engineering Public Improvement Fee, Sign Permits, Land Use Planning Application Fees and all related Building Permit Fees. Nearly all fees are related to development activity and, therefore, reflect the level of that activity.



In October 2010, building fees increased to bring them in line with area communities. Due to the development of the River Terrace Subdivision, an estimated 200 homes will be built in FY 2016-17. This accounts for the dramatic increase in overall development related fees. However, this revenue is not sustainable over the long term due to the nature of building related fees in which the expenditures occur in later years.

COUNTY SHARED REVENUE

County Shared Revenues include the Washington County gas tax, the Washington County Cooperative Library System (WCCLS) levy, and a countywide hotel/motel tax.



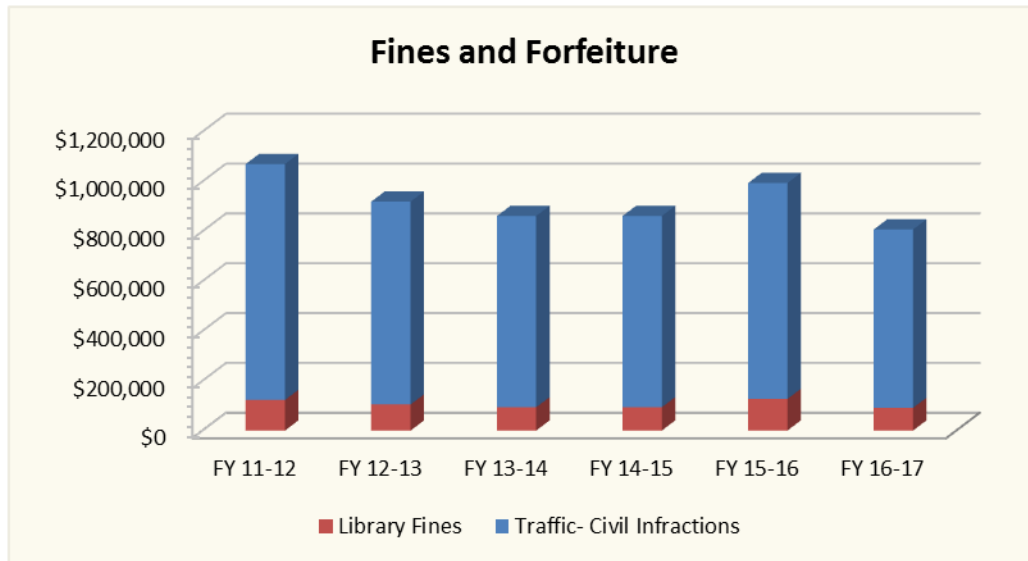
Washington County collects a one-cent per gallon tax on gasoline and distributes it to cities in the county to use for road maintenance activities. This revenue source has seen very minor growth over the past few years because under current state law the tax per gallon cannot be increased, and as mentioned in the gas tax section, higher mileage vehicles and reduced driving are leading to less overall gas tax revenue.

The hotel/motel tax is collected by Washington County at a 7% rate and is distributed to all participating jurisdictions. Tigard receives about one-third of the amount collected in the city limits. Tax collections are directly related to room rental rates, the number of hotel and motel rooms within the city, and the economy. With the slow economic recovery, the city projects that this revenue source will remain stagnant.

WCCLS funds come from the county property taxes generated from the county's permanent property tax rate. On November 3, 2015, voters approved the renewal of the local option levy that maintained and expanded countywide operating support of the libraries at a rate of \$0.22 per \$1,000 of assessed value for the next five years. This is an increase of \$0.05 per \$1,000 from the previous rate. Due to the WCCLS allocation formulas, Tigard Library will see an increase of about \$165,000 in FY 2016-17.

FINE AND FORFEITURE REVENUE

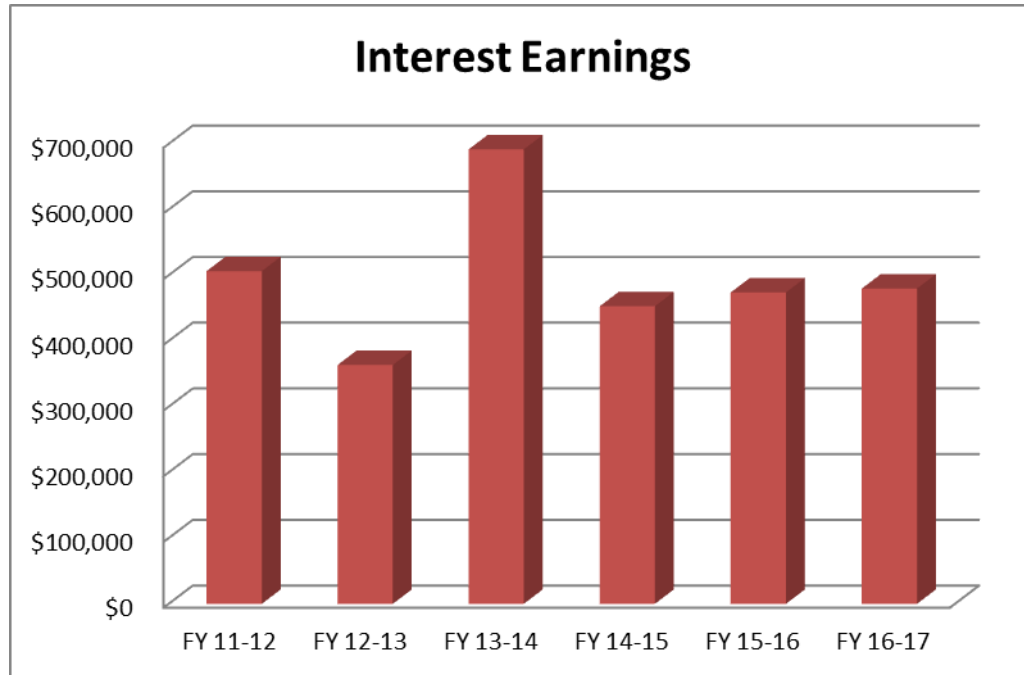
This source of revenue includes traffic and civil infraction citations, which are processed by the Municipal Court, and fines for late and lost materials at the Library. Fine collections are directly related to the number of citations issued. The bail schedule is updated annually by the Municipal Court Judge.



Revenue from fines and forfeitures are variable from year to year, but do not change significantly over the long-range timeframe.

INTEREST EARNINGS

Interest earnings are generated from the investment of cash on hand in various funds of the city. Interest earnings are directly attributable to the amount of cash available for investment and current interest rates.



The city is assuming an interest rate of 0.75% for its investments, and anticipates that interest earnings will be relatively flat in FY 2016-17 as interest rates remain historically low

INTERFUND TRANSFERS

Interfund transfers are the transfer of revenues between funds when the revenue is received in one fund for an expense that occurs in another fund or when city functions have more than one funding source. Another primary reason for transfers is for a fund to pay for services provided by another fund (for example, Financial Operations Division providing utility billing services for the Water, Sanitary Sewer, Stormwater, and Street Maintenance Funds).

A transfer-out is an expense to the fund that is transferring the money out or buying services. A transfer-in is a resource to the fund that is receiving the money or selling the service. For every expense transfer-out, there is a corresponding resource transfer-in. The corresponding transfers must show the same dollar amount. The various types of interfund transfers are defined below:

General Resource Transfer

Transfer of resources from one fund to another which are not based upon a cost allocation plan, actual expenditure, or any expectation of a payment for services provided. This type of transfer is simply a transfer of resources from one fund to another.

Direct Resource Transfer/Capital Improvement Plan (CIP) Transfer

Transfer of resources from one fund to another which are based upon a cost allocation plan and actual expenditures or an expectation of a payment for services provided. This type of transfer is typically based upon actual expenditure needs by a certain fund and are “trued up” from the budget figure based upon actual expenditures.

Debt/Loan Repayment Transfer

Transfer of resources from one fund to another to pay either all or a portion of an interfund loan. This type of transfer is typically based upon a five-year repayment schedule for capital loans.

Indirect Cost Transfer

The Indirect Cost Transfers Out is typically budgeted along with a division’s operating budget to show the true cost for that division to the city. In turn, transfers received for services provided, are allocated based upon a cost allocation plan.

INTERFUND TRANSFERS

Division	Indirect Cost Pool	Allocation Factors
City Management	Mayor & Council, City Management	Agenda Items, Total Actual Expenditures (Excl. Debt), FTE's, Web Services
Finance Administration	Budget/CIP	Total Actual Expenditures, CIP Budget
Financial Operations	Reporting, Accounting/General Ledger, Accounts Payable, Payroll	Total Actual Expenditures (Excl. Debt & Capital), Journal Entries, # of Invoices, FTE's
Human Resources	Human Resources	FTE's
Risk Management	Insurance Premiums, Claims & Misc.	FTE's, # of Autos, Property Value, Other Insurance Costs, 3 yr. Avg. # of Insurance Incidents
Information Technology	IT-Support, IT-Geographic Information Systems (GIS)	# of Computers, # Printers/Copiers, Help Desk Tickets, GIS Data Layers
Communications	Mail, Graphics, Copiers, Web Services	Graphics Staff Time, FTE's & Actual Expenditures (Excl. Debt), # of Printers/Copiers, Total Copier Costs
City Recorder/Records	Records Management, Council Support, Records Requests	Time on Records Requests, Agenda Items, Electronic Records, # of Record Boxes, # of Microfiche
Property Management	Property Management	Square Footage
Fleet Maintenance	Fleet Maintenance	Fleet Work Order Expenses
Contracts & Purchasing	Contracts & Purchasing	P-Card Transactions, # of Purchase Orders, \$ of Purchase Orders
Utility Billing	Utility Billing, Meter Reading	Meter Reading, Utility Accounts, Utility Revenues

Since the internal transfers are complex and can be difficult to follow and trace through the budget document, the following explanation is provided for each transfer, by fund. The budget document reflects a decrease in the number of transfers that are related to the Capital Improvement Plan (CIP) due to the implementation of the federally approved indirect cost plan.

INTERFUND TRANSFERS

From	To	Amount	Type	Description
Bancroft Debt Service Fund	Central Services Fund	1,536		Fund Level Indirect Transfer to Central Service Fund
Total Bancroft Debt Service Fund Transfer Out		1,536		
City Gas Tax Fund	Transportation CIP Fund	40,000	CIP	CIP - 95042 : Commercial Street Sidewalk and Storm Detention Facility (Main to Lincoln)
City Gas Tax Fund	Central Services Fund	4,668		Fund Level Indirect Transfer to Central Service Fund
City Gas Tax Fund	Transportation CIP Fund	280,000	CIP	CIP - 97017 : Main Street Green Street Retrofit (Phase 2)
City Gas Tax Fund	Transportation CIP Fund	10,000	CIP	CIP - 17CIP-21 : North Dakota Street (Fanno Creek) Bridge Replacement
Total City Gas Tax Fund Transfer Out		334,668		
Criminal Forfeiture Fund	Central Services Fund	2,744		Fund Level Indirect Transfer to Central Service Fund
Total Criminal Forfeiture Fund Transfer Out		2,744		
Electrical Inspection Fund	Central Services Fund	3,121		Fund Level Indirect Transfer to Central Service Fund
Electrical Inspection Fund	Building Fund	300,000	Direct	Transfer of funds to support electrical inspections by Building Division
Total Electrical Inspection Fund Transfer Out		303,121		
Facilities Capital Projects Fund	Central Services Fund	16,794		Fund Level Indirect Transfer to Central Service Fund
Total Facilities Capital Projects Fund Transfer Out		16,794		

INTERFUND TRANSFERS

From	To	Amount	Type	Description
Gas Tax Fund	Transportation CIP Fund	75,000	CIP	CIP - 17CIP-20 : Hall Boulevard Study
Gas Tax Fund	Transportation CIP Fund	70,000	CIP	CIP - 17CIP-15 : Durham Road School 20 When Flashing
Gas Tax Fund	Central Services Fund	4,707		Fund Level Indirect Transfer to Central Service Fund
Gas Tax Fund	Transportation CIP Fund	250,000	CIP	CIP - 17CIP-11 : 72nd Avenue / Tigard Triangle Transportation Study
Gas Tax Fund	General Fund	12,625	Direct	Environmental Compliance for CIP projects (One Time)
Gas Tax Fund	Transportation CIP Fund	15,000	CIP	CIP - 17CIP-14 : Commercial Street Sidewalk (Lincoln Avenue to 95th Avenue)
Gas Tax Fund	Transportation CIP Fund	45,000	CIP	CIP - 17CIP-13 : Bridge Assessment and Master Plan
Gas Tax Fund	Facilities Capital Projects Fund	27,345	General	Transfer of Funds for New City Facility
Gas Tax Fund	Transportation CIP Fund	22,560	CIP	CIP - 95023 : Walnut Street Improvements
Gas Tax Fund	Transportation CIP Fund	202,044	CIP	CIP - 8XXXX : System Infrastructure CIP-Transportation
Gas Tax Fund	Transportation CIP Fund	300,000	CIP	CIP - 95027 : Pedestrian and Cyclist Connections Program
Total Gas Tax Fund Transfer Out		1,024,281		
General Fund	Parks Utility Fund	1,350,000	General	Establish Parks Utility Fund. Transfer over to new fund amount of Parks and Maintenance Division
General Fund	Fleet/Property Management Fund	55,000	Direct	17TABC_05: One Time transfer from General Fund for short term fix of the Police roof.
General Fund	Parks Utility Fund	85,000	Direct	17TABC_03: One Time transfer from General Fund for replacement of irrigation system at Summerlake Park
General Fund	Central Services Fund	20,372		Fund Level Indirect Transfer to Central Service Fund
General Fund	Parks Utility Fund	100,000	Direct	Transfer from General Fund to Park Utility Fund for Yr-2 of MIG Study recreation
General Fund	Facilities Capital Projects Fund	132,607	General	Transfer of Funds for New City Facility
General Fund	Water Fund	27,460	Direct	Water Building Lease: Year 8 of 10
General Fund	Fleet/Property Management Fund	75,000	Direct	17TABC_02: One Time transfer from General Fund for a building conditions assessment to aide in a future capital facilities bond
Total General Fund Transfer Out		1,845,439		

INTERFUND TRANSFERS

From	To	Amount	Type	Description
General Obligation Debt Service Fund	Central Services Fund	1,352		Fund Level Indirect Transfer to Central Service Fund
Total General Obligation Debt Service Fund Transfer Out		1,352		
Insurance Fund	Central Services Fund	31,000		ONE TIME TRANSFER: Limited Duration Risk Assistant
Insurance Fund	Central Services Fund	270		Fund Level Indirect Transfer to Central Service Fund
Total Insurance Fund Transfer Out		31,270		
Library Donations and Bequests Fund	Facilities Capital Projects Fund	100,000	Direct	Transfer of funds for needed miscellaneous library improvements
Total Library Donations and Bequests Fund Transfer Out		100,000		
Parks Bond Fund	Parks Capital Fund	1,285,000	CIP	CIP - 92028 : Downtown Land Acquisition
Total Parks Bond Fund Transfer Out		1,285,000		
Parks SDC Fund	Parks Capital Fund	50,319		System Infrastructure Projects. Per Eng 5/10/16 email for an additional \$30K.
Parks SDC Fund	Parks Capital Fund	80,000	CIP	CIP - 17CIP-26 : Bull Mountain Park Trail
Parks SDC Fund	Parks Capital Fund	23,000	CIP	CIP - 92013 : Fanno Creek Remeander (City/CWS)
Parks SDC Fund	Central Services Fund	11,407		Fund Level Indirect Transfer to Central Service Fund
Parks SDC Fund	Parks Capital Fund	67,000	CIP	CIP - 92016-05 : Dirksen Nature Park - Forested Restoration and Boardwalks
Parks SDC Fund	Parks Capital Fund	69,000	CIP	CIP - 92035 : City of Tigard / Tigard-Tualatin School District Park Development
Parks SDC Fund	Parks Capital Fund	505,000	CIP	CIP - 92046 : Fanno Creek Trail Connection (RFFA Grant)
Parks SDC Fund	Parks Capital Fund	110,000	CIP	CIP - 92034 : Tigard Street Trail and Public Space (Main St. to Tiedeman Ave. / Tigard St.)
Parks SDC Fund	Parks Capital Fund	150,000	CIP	CIP - 92026 : Park Land Acquisition
Parks SDC Fund	Parks Capital Fund	20,319	General	System Infrastructure Projects. Based on PW Engineering estimate of 185 hours of system infrastructure work per PW staff load from 02/18/2015.
Total Parks SDC Fund Transfer Out		1,086,045		

INTERFUND TRANSFERS

From	To	Amount	Type	Description
Sanitary Sewer Fund	Facilities Capital Projects Fund	18,736	General	Transfer of Funds for New City Facility
Sanitary Sewer Fund	Stormwater Fund	93,500	CIP	CIP - 94016 : Slope Stabilization (Derry Dell/118th Court)
Sanitary Sewer Fund	Water Fund	13,413	Direct	Water Building Lease: Year 8 of 10
Sanitary Sewer Fund	General Fund	15,250	Direct	Environmental Compliance for CIP projects (One Time)
Sanitary Sewer Fund	Central Services Fund	23,827		Fund Level Indirect Transfer to Central Service Fund
Total Sanitary Sewer Fund Transfer Out		164,726		
Stormwater Fund	Central Services Fund	4,400		Fund Level Indirect Transfer to Central Service Fund
Stormwater Fund	Parks Capital Fund	15,000	CIP	CIP - 92016-05 : Dirksen Nature Park - Forested Restoration and Boardwalks
Stormwater Fund	General Fund	15,250	Direct	Environmental Compliance funds for CIP projects (One Time)
Stormwater Fund	Water Fund	17,878	Direct	Water Building Lease: Year 8 of 10
Stormwater Fund	Parks Capital Fund	10,000	CIP	CIP - 92016-02 : Dirksen Nature Park - Oak Savanna Restoration
Stormwater Fund	Parks Capital Fund	15,000	CIP	CIP - 92016-03 : Dirksen Nature Park - Oak Savanna Overlook
Stormwater Fund	Parks Capital Fund	5,000	CIP	CIP - 92016-04 : Dirksen Nature Park - Nature Play Areas
Stormwater Fund	Transportation CIP Fund	22,560	CIP	CIP - 95023 : Walnut Street Improvements
Stormwater Fund	Facilities Capital Projects Fund	35,478	General	Transfer of Funds for New City Facility
Stormwater Fund	Transportation CIP Fund	80,000	CIP	CIP - 95042 : Commercial Street Sidewalk and Storm Detention Facility (Main to Lincoln)
Total Stormwater Fund Transfer Out		220,566		
Street Maintenance Fund	Central Services Fund	163,900		Fund Level Indirect Transfer to Central Service Fund
Street Maintenance Fund	Gas Tax Fund	150,000	Direct	Transfer of funds to support right-of-way maintenance costs totalling \$100K.
Total Street Maintenance Fund Transfer Out		313,900		
Transportation CIP Fund	City Gas Tax Fund	200,000	Direct	Reimbursement from State Earmark grant for Hunziker Project
Total Transportation CIP Fund Transfer Out		200,000		

INTERFUND TRANSFERS

From	To	Amount	Type	Description
Transportation Development Tax	Central Services Fund	17,486		Fund Level Indirect Transfer to Central Service Fund
Transportation Development Tax	Transportation CIP Fund	45,000	CIP	CIP - 17CIP-10 : 121st Avenue (Whistlers Lane to Tippitt) Sidewalks and Bike Lanes
Transportation Development Tax	Transportation CIP Fund	20,000	CIP	CIP - 95041 : Upper Boones Ferry Road / Durham Road Adaptive Signal Coordination
Transportation Development Tax	Transportation CIP Fund	5,000	CIP	CIP - 95048 : Roy Rogers Road
Total Transportation Development Tax Transfer Out		87,486		
Transportation SDC Fund	Central Services Fund	1,015		Fund Level Indirect Transfer to Central Service Fund
Transportation SDC Fund	Transportation CIP Fund	140,000	CIP	CIP - 17CIP-16 : Fanno Creek Trail Alignment Study (Bonita Road to Tualatin River)
Transportation SDC Fund	Transportation CIP Fund	70,000	CIP	CIP - 17CIP-18 : Hall Boulevard / Pfaffle Street New Traffic Signal
Transportation SDC Fund	Transportation CIP Fund	10,000	CIP	General Support of Transportation Projects
Total Transportation SDC Fund Transfer Out		221,015		
Underground Utility Fund	Central Services Fund	4,539		Fund Level Indirect Transfer to Central Service Fund
Underground Utility Fund	Transportation CIP Fund	319,600	CIP	CIP - 95023 : Walnut Street Improvements
Total Underground Utility Fund Transfer Out		324,139		
Urban Forestry Fund	Parks Capital Fund	27,000	CIP	CIP - 92017 : Tree Canopy Replacement Program
Urban Forestry Fund	Central Services Fund	3,382		Fund Level Indirect Transfer to Central Service Fund
Urban Forestry Fund	Parks Capital Fund	96,000	CIP	CIP - 92016-02 : Dirksen Nature Park - Oak Savanna Restoration
Urban Forestry Fund	Parks Capital Fund	27,000	CIP	CIP - 92037 : Damaged Tree Replacement Program
Total Urban Forestry Fund Transfer Out		153,382		
Water CIP Fund	Central Services Fund	51,935		Fund Level Indirect Transfer to Central Service Fund
Total Water CIP Fund Transfer Out		51,935		

INTERFUND TRANSFERS

From	To	Amount	Type	Description
Water Fund	Central Services Fund	93,586		Fund Level Indirect Transfer to Central Service Fund
Water Fund	Water CIP Fund	185,000	CIP	CIP - 96033 : Well Abandonment (Tigard High School)
Water Fund	Water CIP Fund	90,000	CIP	CIP - 96031 : Fire Flow Improvement Program
Water Fund	Water CIP Fund	354,000	CIP	CIP - 96046 : Red Rock Creek Waterline Relocation
Water Fund	Transportation CIP Fund	11,280	CIP	CIP - 95023 : Walnut Street Improvements
Water Fund	Water CIP Fund	49,158		System Infrastructure Projects
Water Fund	Water CIP Fund	100,000	CIP	CIP - 96028 : Fire Hydrant Replacement Program
Water Fund	Water Debt Service Fund	161,183	Debt/Loan Repayments	ARRA Loan
Water Fund	Water Debt Service Fund	1,670,300	Debt/Loan Repayments	Water System Revenue Bonds Series 2015
Water Fund	Water CIP Fund	875,000	CIP	CIP - 96040 : Cach Reservoir and Pump Station Design
Water Fund	Parks Capital Fund	4,000	CIP	CIP - 92016-02 : Dirksen Nature Park - Oak Savanna Restoration
Water Fund	Water CIP Fund	140,000	CIP	CIP - 96024 : Waterline Replacement Program
Water Fund	Water Debt Service Fund	6,561,800	Debt/Loan Repayments	Water System Revenue Bonds Series 2012
Water Fund	Water CIP Fund	150,000	CIP	CIP - 96008 : Water Main Line Oversizing Program
Water Fund	Water CIP Fund	200,000	CIP	CIP - 96003 : Water Meter Replacement Program
Water Fund	Water CIP Fund	350,000	CIP	CIP - 17CIP-32 : Canterbury Pump Station
Water Fund	General Fund	11,000	Direct	Environmental Compliance funds for CIP projects (One Time)
Total Water Fund Transfer Out		11,006,307		
Water Quality/Quantity Fund	Fleet/Property Management Fund	16,147	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Water Quality/Quantity Fund	Fleet/Property Management Fund	20,870	In-Direct	Fund Level Indirect Transfer to Central Service Fund
Total Water Quality/Quantity Fund Transfer Out		37,017		
Water SDC Fund	Central Services Fund	15,960		Fund Level Indirect Transfer to Central Service Fund
Water SDC Fund	Water CIP Fund	2,500,000	CIP	CIP - 96018 : Lake Oswego/Tigard Water Partnership
Water SDC Fund	Water CIP Fund	205,000	CIP	CIP - 96040 : Cach Reservoir and Pump Station Design
Total Water SDC Fund Transfer Out		2,720,960		
		21,533,683		